

**481—107.6(99B) Reports and dedication of funds for qualified and eligible qualified organizations.**

**107.6(1) *Reports.*** Qualified organizations and eligible qualified organizations are required to submit quarterly reports to the department on department forms. An eligible qualified organization that conducts an annual game night shall submit a quarterly report only for the quarter in which the annual game night is held. If an annual game night continues into a new quarter, the entire game night shall be deemed to be conducted in the quarter in which the game night ends. EXAMPLE: If an annual game night begins at 6 p.m. March 31 and ends at 6 a.m. April 1, the entire game night shall be reported on the second quarter report. Quarterly reports are submitted on a calendar-quarter basis as follows:

- a. The first quarter is January 1 to March 31;
- b. The second quarter is April 1 to June 30;
- c. The third quarter is July 1 to September 30;
- d. The fourth quarter is October 1 to December 31.

Reports shall be submitted on forms prescribed by the department within 30 days after the end of the quarter. When the due date is on Saturday, Sunday or a legal holiday, the report shall be due the next business day. The quarterly report form can be printed from [www.dia.iowa.gov/page10.html](http://www.dia.iowa.gov/page10.html) or obtained by telephoning the department at (515)281-6848.

**107.6(2) *Records.*** The department may require a qualified organization to submit additional records with the quarterly report or any other time.

**107.6(3) *Dedicated receipts.*** Dedicated net receipts are to be used for educational, civic, public, charitable, patriotic, or religious uses as defined in rule 107.1(10A,99B). The qualified organization or eligible qualified organization shall:

- a. Distribute at least 75 percent of the net receipts to a dedicated purpose;
- b. Distribute all the net receipts. “Net receipts” means the receipts of all games and participation fees less prizes and taxes. Other expenses (expenses other than prizes and taxes) shall not be greater than 25 percent of net receipts.